

1. The process of recording is done

- (a) Two times a year
- (b) once a year
- (c) Frequently during the accounting period
- (d) At the end of a accounting period

2. The act of transferring the information from the General Journal to the General Ledger is called what?

- (a) Posting
- (b) Journalizing
- (c) Transferring
- (d) Pasting

3. What is a firm's payment to a supplier for merchandise inventory recorded in?

- (a) sales journal
- (b) cash receipts journal
- (c) purchases journal
- (d) cash disbursements journal

4. Where are amounts owed by customers for credit purchases found?

- (a) accounts receivable subsidiary ledger
- (b) sales journal
- (c) accounts receivable journal
- (d) general ledger

5. Which of the following transactions is not recorded in the cash receipts journal?

- (a) expensing prepaid rent
- (b) receipt of customer payments
- (c) borrowing money from a bank
- (d) sale of equipment for cash

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6. Where would a debit posted to accounts payable in the general ledger come from?

- (a) sales journal
- (b) cash disbursements journal
- (c) purchases journal
- (d) cash receipts journal

Journal Entry Accounting Multiple Choice Questions

Joacim Rocklöv



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